UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

BETTE SHAPIRO,) Case No. 2:07-cv-13193-DPH-PJK
Plaintiff,) District Judge Hood
v.) Magistrate Judge Komives
UNITED STATES OF AMERICA,)
Defendant.)
ADMITTED OF A TENIOR)
UNITED STATES OF AMERICA,)
Counterclaimant,)
v.))
BETTE SHAPIRO, AVERY SHAPIRO,)
ALROK LLC, HAROLD HAAS,)
HAAS INDUSTRIES, INC.,)
CENTRAL STATES SOUTHEAST AND)
SOUTHWEST AREAS PENSION FUND,	
and THE BETTE SHAPIRO REVOCABLE	
LIVING TRUST,)
)
Counter-Defendants.)

ORDER CONFIRMING SALE AND DIRECTING DISTRIBUTION OF SALE PROCEEDS

The defendant and counterclaim plaintiff United States of America, having requested an order confirming the judicial sale of real property of counterclaim defendant Avery Shapiro which is situated in the City of Romulus, Wayne County, Michigan, (the "Partitioned Property" or "Property"), Parcel Number 80-133-99-0006-701 legally described as follows:

Part of the Southeast 1/4 of the Northeast 1/4 of Section 34, Town 3 South, Range 9 East, Romulus, Wayne County Michigan, described as: Commencing at the Northeast corner of Section 34; thence South 00 degrees 12 minutes 30 seconds West, 1540.58 feet along the East line of Section 34 and the centerline of Merriman Road (66.00 feet

wide); thence North 89 degrees 36 minutes 00 seconds West, 33.00 feet to the West line of Merriman Road and to the Point of Beginning; thence South 00 degrees 12 minutes 30 seconds West, 270.23 feet along the West line of Merriman Road; thence North 89 degrees 36 minutes 00 seconds West 1080.91 feet; thence North 00 degrees 12 minutes 30 seconds East, 270.23 feet; thence South 89 degrees 36 minutes 00 seconds East, 1080.91 feet to the Point of Beginning. Containing 6.705 acres, more or less. Subject to easements and/or encumbrances of record and otherwise.

More commonly known as: V/L Merriman Road

to Alrok, LLC, a Michigan Limited Liability Company, and Haas Industries, Inc., a Michigan Corporation, as tenants in common, for the sum of \$40,000.00, and requesting a distribution of the proceeds of the sale from the Court's registry, and for good cause,

IT IS ORDERED, ADJUDGED, AND DECREED THAT—

- 1.) The defendant and counterclaim plaintiff United States of America's Motion for Order Confirming Sale and Directing Distribution of Sale Proceeds is granted.
- 2.) The sale of the Property to Alrok, LLC, a Michigan Limited Liability Company, and Haas Industries, Inc., a Michigan Corporation, as tenants in common, for the sum of \$40,000.00, is hereby approved and confirmed in all respects, and the Property shall be sold free and clear of all rights, titles, liens, and interests of all parties to this action, including right of redemption.
- 3.) Upon entry of this order, title to, and ownership and possession of, the Property shall vest in Alrok, LLC, and Haas Industries, Inc., the successful bidders at the public sale. The Internal Revenue Service, U.S. Department of the Treasury, is authorized and directed to issue to Alrok, LLC, and Haas Industries, Inc., a deed substantially in the form of the deed attached to the United States' motion.
- 4.) The purchaser shall pay, in addition to the amount of the purchase price, any documentary stamps and Clerk's registry fees as provided by law.
- 5.) The proceeds of the sale of the Property, which are currently held in the Court's registry, are to be distributed as follows:
- a. \$466.55 to PALS for the costs of the sale. The Clerk fo the Court shall issue a check payable to the United States Treasury and mail said check to Eileen Foy, Property Appraisal & Liquidation Specialist, Internal Revenue Service, 55 N. Robinson, Mail Stop 5113, Oklahoma City, OK 73102. The Clerk of Court shall write "Case No. 2:07-cv-13193, E.D. Mich." in the memo line of the check.
- b. \$11,301.94 to Wayne County for real property taxes due and owing on the Property. The

- Court Clerk shall issue a check payable to the Wayne County Treasurer and mail said check to Wayne County Treasurer, P.O.Box 33555, Detroit, MI 48232-5555. The Clerk of Court shall write "Parcel No. 80-133-99-0006-701" in the memo line of the check.
- c. \$28,231.51, plus any accrued interest and accumulations on the deposit (i.e., the balance of the funds), to the United States for application to the unpaid balance of its judgment against Avery Shapiro relating to the tax years 1986-1989. The Court Clerk shall issue a check payable to the United States Treasury and mail the check to the United States' counsel, Jules M. DePorre, at United States Department of Justice, P.O. Box 55, Ben Franklin Station, Washington, D.C. 20044. The Clerk of Court shall write the name "Avery Shapiro" in the memo line of the check.

IT IS SO ORDERED, ADJUDGED, AND DECREED.

s/Denise Page Hood	
Denise Page Hood	
UNITED STATES DISTRICT JUDGE	

Dated: November 1, 2012

I hereby certify that a copy of the foregoing document was mailed to the attorneys of record on this date, November 1, 2012, by electronic and/or ordinary mail.

s/LaShawn R. Saulsberry
Case Manager, (313) 234-5165